



**North Carolina Department of Revenue
Local Government Division
Property Tax Section**

North Carolina Electronic Listing Standards and Requirements

Issued December 23, 2011

North Carolina General Statute 105-310.1 provides that the North Carolina Department of Revenue (NCDOR) may establish standards and requirements for electronic listing of personal property, including the minimum requirements that must exist before electronic listing will be allowed in a county.

This document, as updated by any subsequent revisions, constitute the standards and requirements for electronic listing of personal property as established by NCDOR.

Approved Third-Party Listing Systems and Their Providers

NCDOR will maintain a list of approved third-party electronic listing systems and their providers. Providers must file NCDOR Form AV-60 Third-Party Electronic Listing System Approval to request approval of their electronic personal property listing systems. A system must be approved by NCDOR before the system can accept electronic listings of personal property from North Carolina taxpayers.

Approval will be granted if the system meets the standards and requirements set forth in this document (and any subsequent revisions), provided, however, that NCDOR reserves the right to deny approval if it determines, in its opinion, that other substantial concerns about the system or provider exists that render it in the best interest of the taxpayers of North Carolina to deny the approval.

Applications for approval must be submitted to NCDOR before October 1 of the calendar year preceding the first listing period for which the system needs approval to accept electronic listings. Once approved, applications are not required for subsequent listing periods. However, NCDOR may issue revised standards and requirements from time to time and may require previously approved systems to come into compliance with those revised standards and requirements within a stated timeframe, and failure to do so may result in the revocation of the approval status.

NCDOR will periodically review the ongoing qualifications of approved third-party systems and can revoke an approval at any time it determines that the standards and requirements are not being met.

The approval of third-party listing systems will begin after the 2012 listing period. Systems accepting 2012 listings are not required to be approved and will not be approved for the 2012 listing period, but they are encouraged to voluntarily meet the standards and requirements for the 2012 listing period. However, the systems must be approved for the 2013 listing period in order to accept 2013 listings.

Note: Everyone must continue to meet all statutory requirements, regardless of the implementation date of the third-party approval system. The recent changes to the listing statutes by S.L. 2011-238 became effective June 23, 2011. Therefore, the new statutory changes regarding authorized agents, electronic signatures, date stamps for electronic listings, listing period extensions, etc. are already law and will apply to the 2012 listing period.

Identification Requirements

A user of a third-party system or a county-operated system must identify the property by a minimum of two parameters unique to the property and/or taxpayer or the third-party system must use an industry standard identity verification method before the user can be granted permission to list the property. This requirement does not apply to property that has not been previously listed with the county.

Agents

Agents of the taxpayer can file electronic listings for corporations, partnerships, limited liability companies, and unincorporated associations if the agent has been authorized by the principal officer of the taxpayer in the manner prescribed by NCDOR. An agent can be anybody who has been properly authorized.

An agent must have NCDOR Form AV-59 Taxpayer Agent Authorization on file for each taxpayer. The agent must verify to the third-party system or to the county-operated system that they have the form on file. The authorization is a one-time authorization that does not need to be filed each year with the agent. The authorization remains valid until the taxpayer revokes the authorization or the taxpayer authorizes another agent to file its electronic listings.

Form of Abstract

The abstract (listing) must be filed with the assessor on a form approved by NCDOR. Abstracts filed with a county using an approved third-party system under contract with the county or filed directly with the county using a county-operated system shall be deemed to be filed with the assessor on a form approved by NCDOR.

Paper Forms

The third-party system must be able to print a paper version of the taxpayer's business personal property listing in the format of the most recent official North Carolina Department of Revenue Business Personal Property Listing Form. This requirement does not apply to county-operated systems.

Affirmation

No electronic listing may be accepted unless the affirmation is signed by an individual listed in G.S. 105-311(a). Therefore, the affirmation must require the signer to identify the capacity in which they are signing. The system must ask the signer to choose one of the following capacities:

INDIVIDUALS

- Individual taxpayer.
- For an individual taxpayer who is unable to list his/her property: Guardian, authorized agent, or other person having knowledge of and charged with the care of the person and property of the individual taxpayer.

CORPORATIONS, PARTNERSHIPS, LIMITED LIABILITY COMPANIES, UNINCORPORATED ASSOCIATIONS

- Principal officer of taxpayer.
 - Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation.
 - Authorized agent of the taxpayer.
 - If this capacity is selected, the agent must be required to state whether they have the NCDOR Form AV-59 Taxpayer Agent Authorization on file for the taxpayer. If not, the agent must not be allowed to submit the listing.
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Electronic Signature Method

The affirmation must be signed using an electronic signature method approved by NCDOR. The electronic signature method can be any documentable electronic action provided by the user in response to a system request for a signature.

Use of a Third-Party Electronic Listing System to List With a County That Has Not Instituted Electronic Listing

If a taxpayer uses a third-party system to complete a listing for a county that has not instituted electronic listing, the taxpayer must be directed to print and sign a paper version of the listing. The taxpayer is responsible for making sure the listing is delivered to the county in a timely manner. The third-party system must state at the beginning of the taxpayer's listing process that the county does not accept electronic listing, that the taxpayer will be responsible for printing, signing, and delivering the listing to the county, and that the listing will be considered filed as stated in G.S. 105-311(b)(1).

The third party cannot file the listing with the county, either by delivering the information electronically to the county, or by printing and mailing the listing for the taxpayer.

However, if the taxpayer mails the third party a signed Form AV-59 Taxpayer Agent Authorization, the third party may act as the taxpayer's agent. The third party, now acting as agent, may print out the listing, sign the listing, and mail the listing to the county.

Use of a Third-Party Electronic Listing System to List With a County That Has Instituted Electronic Listing But Is Not Under Contract With the Third Party

If a third party chooses to offer listing services for a county that has instituted electronic listing but does not have a contractual relationship with the county, the third party must submit the listings to the county in one of two formats: (1) the listing is mailed in paper format and the listing conforms to the North Carolina Department of Revenue Business Personal Property Listing Form, and (2) the listing is emailed to the county in an Adobe PDF format that, when viewed electronically and when printed, conforms to the North Carolina Department of Revenue Business Personal Property Listing Form. The county must accept any listing timely submitted by a third party that meets the above requirements.

When listings are submitted as required above, the listings are considered filed as denoted by the timestamps applied by the third-party's receiving equipment or programs. See **Date of Filing** below.

Due to the potentially adverse effects on the taxpayers inherent in this situation, counties and vendors are encouraged to work together to form contractual relationships that will minimize the adverse effects to the taxpayers and maximize the benefits to the taxpayers and the counties.

Date of Filing

Generally, abstracts (listings) submitted by electronic listing are considered filed when received in the office of the assessor, as denoted by timestamps applied by the receiving equipment or programs.

If the abstract is submitted electronically to a third-party system under contract with the county to provide electronic listing services for the county, the abstract is considered filed when received by the third-party system (as an agent of the county), as denoted by the timestamps applied by the third-party's receiving equipment or programs.

If the abstract is submitted electronically to a third-party system and the county has instituted electronic listing but is not under contract with the third party, the abstract is considered filed when received by the third-party system as denoted by the timestamps applied by the third-party's receiving equipment or programs.

If the abstract is submitted by paper mail, the abstract is considered filed as of the date shown on the postmark affixed by the United States Postal Service. If the postmark is not affixed, the abstract is considered filed when received in the office of the assessor.

Individual Extensions of the Listing Period

A third party may only grant individual extensions of the listing period if the third party and the county have entered into a contract establishing the conditions under which the third party, acting as an agent of the county, may grant the extensions.

Social Security Numbers

Third-party electronic listing systems must not request Social Security numbers or Federal Identification numbers.